RESOLUTION NO. 26-172

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SANTA BARBARA LEVYING SPECIAL TAXES WITHIN COUNTY OF SANTA BARBARA COMMUNITY FACILITIES DISTRICT NO. 2002-1 (ORCUTT COMMUNITY PLAN)

WHEREAS, the Board of Supervisors (the "Board of Supervisors") of the County of Santa Barbara (the "County") has formed the County of Santa Barbara Community Facilities District No. 2002-1 (Orcutt Community Plan) (the "Community Facilities District"), under and pursuant to the Mello-Roos Community Facilities Act of 1982 (the "Act"); and

WHEREAS, the Board of Supervisors, as the legislative body of the Community Facilities District, is authorized under the Act to levy special taxes (the "Special Taxes") to pay for the costs of certain facilities and services; and

WHEREAS, the Board of Supervisors, pursuant to Ordinance No. 4478, adopted by the Board of Supervisors of the County on October 15, 2002, authorized and levied the Special Taxes within the Community Facilities District; and

WHEREAS, Section 53340 of the Act provides that the legislative body of a community facilities district may provide, by resolution, for the levy of the special tax in the current year or future tax years at the same rate or at a lower rate than the rate provided by ordinance, if the resolution is adopted and a certified list of all parcels subject to the special tax levy including the amount of the tax to be levied on each parcel for the applicable tax year, is filed by the clerk or other official designated by the legislative body with the county auditor on or before the 10th day of August of that tax year; and

WHEREAS, the Board of Supervisors desires to levy the Special Taxes within the Community Facilities District for Fiscal Year 2026-2027;

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Santa Barbara as follows:

Section 1. All of the above recitals are true and correct.

Section 2. The Board of Supervisors hereby levies the Special Taxes for the Fiscal Year 2026-2027 at a rate below the maximum as set in Ordinance No. 4478 and with respect to the parcels as set forth in Exhibit A hereto; provided, however, that the County Executive Officer or the Finance Director of the County is hereby authorized, prior to the submission to the Santa Barbara County Auditor-Controller and upon consultation with the County's special tax consultant, David Taussig & Associates, Inc., to make any necessary modifications to such Special Taxes to correct any errors, omissions or inconsistencies in the listing or categorization of parcels to be taxed (provided that any such modifications shall not result in an increase in the Special Tax applicable to any category of parcels). The maximum rate set in Ordinance No. 4478 remains in effect with respect to the future levying of special taxes thereunder.

Section 3. The Clerk of the Board of the County is hereby authorized and directed to file with the Santa Barbara County Auditor-Controller no later than August 10, 2026, a certified list of all parcels subject to the Special Tax levy including the amount of the Special Tax to be levied on each parcel for Fiscal Year 2026-2027 as set forth in Exhibit B hereto.

Section 4. The officers and agents of the County are, and each of them hereby is, authorized and directed to execute and deliver any and all documents and instruments and to do and cause to be done any and all acts and things necessary or proper for carrying out the levy of the Special Taxes for Fiscal Year 2026-2027 as provided in this Resolution.

Section 5. All actions heretofore taken by the officers and agents of the County with respect to the levy of the Special Taxes for Fiscal Year 2026-2027 are hereby approved, confirmed and ratified.

Section 6. This Resolution shall take effect immediately upon its adoption.

PASSED, APPROVED, AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, State of California, this 14th day of July, 2026 by the following vote:

AYES: Supervisors Lee, Capps, Hartmann, Nelson and Lavagnino

NOES: None

ABSTAIN: None

ABSENT: None

ATTEST:

MONA MIYASATO
COUNTY EXECUTIVE OFFICER
CLERK OF THE BOARD

Signed by:
By: Sheila de la Guerra
0B03F3DDF9EE4AA...
Deputy Clerk of the Board

County of Santa Barbara

Signed by:
By: Bob Nelson
9DD6B7A21FC646A...
Bob Nelson, Chair
Board of Supervisors

Date: 7/15/2026 | 4:36 PM PDT

APPROVED AS TO FORM:
COUNTY COUNSEL
RACHEL VAN MULLEM

Signed by:
By: Tyler Sprague
0AC56B8DE45F483...
Deputy County Counsel
Tyler Sprague

RECOMMENDED FOR APPROVAL:
DEPARTMENT HEAD
Community Services Department

DocuSigned by:
By: Jesús Armas
E33B804A6E03475...
Jesús Armas, Director

APPROVED AS TO ACCOUNTING FORM:
Betsy Schaffer, CPA
Auditor-Controller

Signed by:
By: Shawna Jorgensen
DF6DB6D7D6344E6...
Deputy Auditor-Controller
Shawna Jorgensen

EXHIBIT A

SPECIAL TAX LEVY FOR FISCAL YEAR 2026-2027

1. Developed Property

a. Special Tax

The Special Tax for Fiscal Year 2026-2027 for each Land Use Class is shown below in Table 1.

TABLE 1

ACTUAL SPECIAL TAXES FOR DEVELOPED PROPERTY

For Fiscal Year 2026-2027
Community Facilities District No. 2002-1

Land Use Class	Land Use	Actual Special Tax Per Dwelling Unit or Per Square Foot of Non-Residential Floor Area
1	Single Family Property	$889.12 per Dwelling Unit
2	Multi-Family Property	$604.60 per Dwelling Unit
3	Non-Retail Commercial/Industrial Property	$0.86246 per sq. foot
4	Retail Commercial Property	$0.61352 per sq. foot
NA	Graded Property	$50 per lot

2. Graded Property

As set forth in the Rate and Method, a Special Tax of $50 shall be levied on Graded Property.

3. Property Being Issued a Building Permit

As set forth in the Rate and Method, a One-Time Special Tax of $250 per Dwelling Unit and $0.20 per square foot of Non-Residential Floor Area shall be levied at a building permit issuance on Developed Property.